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GOVERNMENT OF INDIA  
DEFENCE DEPARTMENT

CANTONMENTS—TAXATION

New Delhi, the 1st April 1947

**No. 862.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (II of 1924), the Cantonment Board of Multan, with the previous sanction of the Central Government, hereby imposes with effect from the 1st April 1947, the following taxes in supersession of the terminal tax imposed by the notification of the Punjab Government No. 15875/II-Mily., dated the 2nd May, 1930, namely:—

A tax called octroi (without refunds) calculated on the gross weight of consignments including packing, drums, and other articles used in packing, and a tax on animals by tale, at the rates shown in column 3 of the Schedule appended below on the articles or live animals mentioned in column 2 thereof, imported into the limits of the Cantonment as notified from time to time in the official gazette, but subject to the following provisions:—

1. When an article, not specifically mentioned in this schedule falls under more than one item, the octroi (without refunds) shall be charged under the item carrying the highest rate. If the rates are the same for both or all the items, the importer will decide under which item the article is to be classed, *i.e.*, a mixture of silk and wool may be classed as either silk or wool.

2. When a consignment consists of two or more classes of articles chargeable at different rates, each portion of the consignment shall be treated as a separate consignment.

3. When in any consignment more than one kind of articles are packed on which the octroi (without refunds) is chargeable at different rates, and the importer may not be willing to have it opened and weighed separately, the octroi (without refunds) on the said consignment shall be chargeable at the highest rate mentioned for such articles in the schedule.

4. In the case of goods carried in bulk at wagon rates, the octroi shall be calculated on the weight for charge shown in the invoice.

5. Octroi means a cess on the entry of goods into the Cantonment for use, consumption or sale therein.

6. The taxes shall not be levied on the following:—

(1) *bona fide* personal and household belongings of persons coming to take up their residence in the Cantonment *bona fide* personal luggage of travellers;

(2) necessities (not being articles of food and drink), equipment and clothing imported by officers in command of troops or air force units for the use of their men and followers, or grain and greenfodder imported for consumption by horses, mules or other animals maintained as part of their military equipage by any person in military or air force service; provided that such grain or fodder is certified by the commanding officer to be imported for *bona fide* public purposes;

(3) articles imported for manufacturing purposes into a jail situated within the octroi (without refunds) limits; provided that the goods into which they are manufactured are used in the jails itself or supplied to other departments of Government;

(4) all road-making material such as timber, stone ballast, coal tar (including drum), bitumen, sand, asphalt, cement, shingle, and bricks for soling coats and coal and

other fuel used in steam road-rollers or for melting coal tar imported by the Government of India or by any Provincial Government or by any local authority (including a Cantonment Board) or by contractors for use on the roads maintained by the Public Works Department of Government or any local authority (including a Cantonment Board), if accompanied at the time of import by a certificate signed by a gazetted officer of the Government Department concerned or by the President, Executive Officer or Secretary of the local authority concerned that such articles are required for road-making only;

(5) artificial fertilizers, *i.e.*, nitrate of soda, sulphate of ammonia, calcium cyanamide, sulphate of potash; muriate of potash, kainite, super-phosphates, leunaphos, nitro-chalk nicifos, basic slag, gypsum and all other chemical manures, bona-mear and similar preparations for live stock;

(6) arms, ammunitions and military stores of any sort imported by Government; provided that a certificate is furnished by the Head of Department concerned that they are imported for Government purposes:—

(7) all ammunitions, military stores and other articles of Police equipment, including bicycles imported by the Police Department; provided that each consignment of such articles is certified by the Superintendent of Police of the district or the officer incharge, Recruits Training Centre, Amritsar;

(a) to have been imported for the purposes of the Police Department or of the Civic Guard; and

(b) to be the property of Government or if they are on hire that they will be re-exported at the end of the period for which they have been hired (this period to be specified).

(8) gold or silver bullion and coin;

(9) printed books;

(10) stamps, stamp papers and petition papers;

(11) head loads of cow-dung fuel (uplas); grass and brush-wood;

(12) forms and papers used by patwaris and field kanungos in connection with their official duties;

(13) all forms of quinine intended for medical purposes;

(14) patent vanesta boxes used for carrying Government treasure;

(15) all articles imported through the parcel posts;

(16) stores belonging to the Indian Red Cross Society, if accompanied at the time of import by a certificate signed by the Secretary, Red Cross Society or the officer in charge or Superintendent of a Red Cross Depot to the effect that the stores belong to the Indian Red Cross Society.

(17) cinema machines and films and gramophone records imported for educational purposes by the Punjab Advisory Board of Books or other official agency, if accompanied by a certificate duly signed by a gazetted officer of the department;

(18) films and other material for propaganda imported by the Director of Rural Reconstruction, Punjab, for purpose of propaganda in rural area; provided a certificate duly signed by a gazetted officer of the department is produced;

(19) exhibits of the Agricultural or other Government Departments imported for instructional purposes, if accompanied at the time of import by a certificate signed by a gazetted officer of the department concerned that such exhibits are meant for the purpose of exhibition only;

(20) all live plants and young trees for transplantation on road sides imported into the Cantonment limits if accompanied by a certificate signed by a gazetted officer of the Public Works Department that such plants and trees are required for transplantation on road-sides only;

(21) propaganda films distributed by the Information Films of India, if accompanied by a certificate signed by a responsible official of the Information Films of India to the effect that these films belong to the Information Films of India and are meant for war propaganda work only;

(22) Government property accompanying Government servants on tour in connection with their official duties subject to the production of a certificate signed by a responsible official of Government to the effect that the property belongs to Government;

(23) all wines and other alcoholic liquors belonging to the Commissioner of the United States of America to India and to his two Secretaries, if accompanied at the time of import by a certificate signed by the Commissioner or one of his Secretaries to the effect that the wines and other alcoholic liquors belong to them;

(24) charcoal to the extent of three maunds carried in any motor vehicle running on producergas, for the exclusive purpose of burning in the gas plant fitted on such vehicle;

(25) the Government standard cloth, if a consignment thereof is accompanied at the time of import by a certificate signed by:—

(i) the Assistant Director of Industries (Textiles), Punjab, or

(ii) the District Magistrate, Multan, or

(iii) an officer not below the rank of Extra Assistant Commissioner authorised in this behalf by the District Magistrate to the effect that the consignment consists of Government standard cloth;

(26) articles imported by the Police Department in connection with criminal cases; provided that the articles are accompanied by a certificate signed by a Police Officer not below the rank of Sub-Inspector;

(27) mosquito nets and mosquito-nettings;

(28) railway stores and materials required for use on a Railway whether in constructing, maintaining or working the same, and not removed outside the railway boundaries, but not including stores imported for purchase or consumption by railway employees or stores with which a railway Co-operative store is stocked for sale to members;

(29) goods imported by rail and re-booked and exported without delivery have been taken;

(30) arms, ammunition and military stores imported by a unit of the Auxiliary Force in India or of the Indian Territorial Force, provided that such arms, ammunition or military stores are covered by a certificate signed by the adjutant of, or Officer Commanding, the unit that they are the property of Government;

(31) earth, ashes, cow-dung, other dungs, eggs, fowls and all kinds of birds of prey;

(32) consignment of goods on which the tax payable does not amount to six pies;

(33) goods belonging to Government if accompanied at the time of import by a certificate from a gazetted officer of the Department concerned that the goods are the property of Government and are intended for use only within the limits of the Multan Cantonment;

(34) exhibits of the District Rural Community Council imported for instructional purposes, if accompanied at the time of import by a certificate signed by the Chairman of the Council that such exhibits are meant for the purpose of exhibition only;

(35) goods declared at the time of import to be for immediate export and exported in accordance with the rules made in this behalf;

(36) used goods imported in order that they may be repaired and re-exported to the original consignor;

(37) green fodder and grass for animals;

(38) agricultural machinery;

(39) hand-woven and hand-spun cloth;

(40) cinema lorries of the North-Western Railway carrying the cinema equipment and consumable stores imported for the purpose of giving free shows, if accompanied by a certificate signed by a responsible railway official to the effect that these lorries belong to the North-Western Railway and are meant for their propaganda work only.

#### SCHEDULE

| Serial No.                          | Description of Articles                                                                                                                                                                                                                                                                                                                                                                                                                                | Rate per maund |    |    |
|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----|----|
|                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Rs.            | A. | P. |
| Class I—Articles of food and drink. |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                |    |    |
| 1                                   | (a) All kinds of flour, such as suji rawa and maida (fine wheat flour), not otherwise included in this schedule.                                                                                                                                                                                                                                                                                                                                       | 0              | 1  | 0  |
|                                     | (b) Rice, excluding paddy.                                                                                                                                                                                                                                                                                                                                                                                                                             | 0              | 1  | 3  |
|                                     | (c) Wheat and all other kinds of food-grains, except husked rice, i.e., barley, gram, bajra, maize, jawar, mash, chana, sanwak, and paddy.                                                                                                                                                                                                                                                                                                             | 0              | 0  | 6  |
|                                     | (d) pulses of all kinds, including besan (flour of gram).                                                                                                                                                                                                                                                                                                                                                                                              | 0              | 1  | 0  |
|                                     | (e) Atta of wheat excluding suji, rawa and maida (fine wheat flour).                                                                                                                                                                                                                                                                                                                                                                                   | 0              | 0  | 9  |
| 2                                   | Refined sugar, including khand, all crystallized sugar, sugar candy, sugar refined by European methods, misri and mija, but excluding loaf-sugar.                                                                                                                                                                                                                                                                                                      | 0              | 4  | 0  |
| 3                                   | Unrefined sugar, such as shakar, jaggery, molasses, rab, kakko, rao.                                                                                                                                                                                                                                                                                                                                                                                   | 0              | 1  | 0  |
| 4                                   | (a) Butter, fat, ghi and khoa                                                                                                                                                                                                                                                                                                                                                                                                                          | 1              | 0  | 0  |
|                                     | (b) Banaspati or manufactured ghi, including refined coconut oil.                                                                                                                                                                                                                                                                                                                                                                                      | 1              | 0  | 0  |
|                                     | (c) Sugar-cane juice and milk                                                                                                                                                                                                                                                                                                                                                                                                                          | 0              | 1  | 0  |
| 5                                   | Articles of food :—<br>Spices, condiments, jams, oilman's stores, provisions or groceries of all kinds, and all similar articles used in the preparation of food or drink not otherwise provided for in the schedule, including essences, saccharine and saccharine products, confectionery, loaf, sugar, cheese, curds, preserved and condensed milk, lard, dry fish, meat of all kinds, asafoetida, betel nuts, linseed and seeds of all vegetables. | 0              | 8  | 0  |
| 6                                   | Tea, coffee, tea-leaves, and tea-dust                                                                                                                                                                                                                                                                                                                                                                                                                  | 0              | 8  | 0  |
| 7                                   | (a) All fresh fruits, ripe or unripe, not otherwise included in this schedule.                                                                                                                                                                                                                                                                                                                                                                         | 0              | 2  | 0  |
|                                     | (b) All vegetables and edible roots, fresh or dry, including potatoes, sweet potatoes, garlic, green chillies, ginger and sugar-cane.                                                                                                                                                                                                                                                                                                                  | 0              | 1  | 0  |
|                                     | (c) Fish (fresh)                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0              | 8  | 0  |
| 8                                   | (a) Pista (pistachio)                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1              | 0  | 0  |
|                                     | (b) nuts, kernels of nuts and dry fruits of all kinds not specified elsewhere in this schedule.                                                                                                                                                                                                                                                                                                                                                        | 0              | 3  | 0  |
|                                     | (c) Frontier fresh fruits, such as grapes, apples, pears, pomegranates, and sarda.                                                                                                                                                                                                                                                                                                                                                                     | 0              | 8  | 0  |
|                                     | (d) Ground-nuts                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0              | 1  | 0  |
| 9                                   | (a) Cotton seeds                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0              | 0  | 3  |
|                                     | (b) Bhussa, oil-cakes, wand, brand, and other articles of fodder excluding green fodder or grass for animals.                                                                                                                                                                                                                                                                                                                                          | 0              | 0  | 6  |

| Serial No.                                                | Description of Articles.                                                                                                                                                                                                                                                                                                                                                                                          | Rate per maund.    | Serial No.                                 | Description of Articles                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Rate per maund. |
|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
|                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                   | Rs. A. P.          |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Rs. A. P.       |
| 10                                                        | All kinds of foreign and country liquors, whisky, beer, ale, wines and spirits.                                                                                                                                                                                                                                                                                                                                   | 0 8 0              | 4                                          | (a) Pans of glass, coloured bricks and glazed tiles for walls and floors.                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1 0 0           |
| 11                                                        | Betel leaves . . . . .                                                                                                                                                                                                                                                                                                                                                                                            | 1 0 0              | (b)                                        | Varnish, glue, turpentine and all kinds of paints and colours used in buildings.                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1 0 0           |
| 12                                                        | Opium and charas . . . . .                                                                                                                                                                                                                                                                                                                                                                                        | 0 2 0              | (c)                                        | Marble and all other kinds of stone and articles made thereof, excluding mill stones.                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0 4 0           |
| 13                                                        | Bhang . . . . .                                                                                                                                                                                                                                                                                                                                                                                                   | 0 1 0              | 5                                          | (a) Mill-stones worked by power other than manual.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0 2 0           |
| CLASS II.—Animals.                                        |                                                                                                                                                                                                                                                                                                                                                                                                                   |                    | (b)                                        | Hand grinding mill-stones . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0 0 6           |
| 1                                                         | Goats, sheep and horned cattle of all kinds, such as bullocks, cows, buffaloes.                                                                                                                                                                                                                                                                                                                                   | 0 1 6<br>per head  | 6                                          | Cement, coal tar and asbestos . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0 3 0           |
| CLASS III.—Articles used for fuel lighting and washing.   |                                                                                                                                                                                                                                                                                                                                                                                                                   |                    | 7                                          | Articles made of iron used in building, such as iron beams, girders and rails.                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0 2 0           |
| 1                                                         | Vegetable oils not included in any other item of this schedule, except perfumed oils.                                                                                                                                                                                                                                                                                                                             | per maund<br>0 4 0 | CLASS V.—Drugs, spices, gums and perfumery |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                 |
| 2                                                         | Oil seeds of all kinds . . . . .                                                                                                                                                                                                                                                                                                                                                                                  | 0 2 0              | 1                                          | Perfumery and perfumed oils of all kinds including ittars, leavenders, scents, hair dyes, excluding mehndi and wasma and toilet preparations not otherwise included in this schedule.                                                                                                                                                                                                                                                                                                                                                      | 1 0 0           |
| 3                                                         | (a) Wood for fuel . . . . .                                                                                                                                                                                                                                                                                                                                                                                       | 0 0 3              | 2                                          | (a) All kinds of drugs and medicines, gases, acids, including medicinal tinctures, syrups and other medicinal preparations excepting the drugs mentioned in clause (b) of this serial number.                                                                                                                                                                                                                                                                                                                                              | 0 8 0           |
|                                                           | (b) Charcoal . . . . .                                                                                                                                                                                                                                                                                                                                                                                            | 1 0 0<br>per ton   | (b)                                        | Ajwain, afsantin, amla, amaltas abraqu, binafsha, bekh kasni, bekh badyan, bansa, bahora, lasura, dry bekh lasura, panir, pudina dry, post anar, polian seeds other than seeds of vegetable, jaw-khar, chirata, khabazi, lodar pathani, rewandehini, ratanjot, zarishk, sana, sangjarah shahtara, Shinwan, arq gulab, arq kevra, arq bedmushk, arq rabel, gulkesu, gazban, kishta kashmir, kaurtuman, kaladana, roses of all kinds, mustiqi, methra, halela, harmel dry, sagudana, kanwal doda, howber gilo dry, makkoh harmuchi and hola. | 0 4 0           |
|                                                           | (c) Coal and coke . . . . .                                                                                                                                                                                                                                                                                                                                                                                       | 0 6 0<br>per ton   | (c)                                        | Gums, spices, dandasa, black and white, mehndi and wasma.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0 8 0           |
|                                                           | (d) Fire bricks and fire clay . . . . .                                                                                                                                                                                                                                                                                                                                                                           | 1 0 0<br>per ton   | (d)                                        | Phenyle and cresol . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0 8 0           |
| 4                                                         | Soaps of all kinds . . . . .                                                                                                                                                                                                                                                                                                                                                                                      | 0 8 0              | CLASS VI.—Tobacco.                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                 |
| 5                                                         | (a) Sajji and gachni mitti . . . . .                                                                                                                                                                                                                                                                                                                                                                              | 0 0 6              | 1                                          | (a) Tobacco of all kinds including tobacco dust and biri.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0 4 0           |
|                                                           | (b) Potash, alum, soda of all kinds such as silicate of soda, caustic soda and soda ash, soap nuts, soap stone, main and all other articles used in washing.                                                                                                                                                                                                                                                      | 0 4 0              | (b)                                        | Snuff . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0 6 0           |
| 6                                                         | All mineral oils, including kerosene oils, petroleum, including petrol, machinery oils, including grease, lubricating oils and crude oils of all kinds.                                                                                                                                                                                                                                                           | 0 2 0              | 2                                          | Cheroots, cigars and cigarettes of all kinds . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2 0 0           |
| 7                                                         | All kinds of articles used for lighting :—                                                                                                                                                                                                                                                                                                                                                                        |                    | CLASS VII.—Pisco good and Textile Fabrics. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                 |
|                                                           | (a) Lamps, lanterns, kiteson lamps and spare parts thereof, chimneys, wicks, globes, dhibris, fireworks, and all articles intended for gas or oil lighting not elsewhere provided for in this schedule.                                                                                                                                                                                                           | 0 8 0              | 1                                          | Phutti (Cotton with seeds) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0 0 6           |
|                                                           | (b) Candles, wax, tallow, matches, calcium carbide, sulphur, lakhdana, patar-jau.                                                                                                                                                                                                                                                                                                                                 | 0 8 0              | 2                                          | Cotton . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0 1 0           |
| 8                                                         | Saltpetre . . . . .                                                                                                                                                                                                                                                                                                                                                                                               | 0 4 0              | 3                                          | All kinds of cloth and clothes made of wool, pashmina, including kashmira, shawls, blankots, pattus carpets, rugs, caps and and all kinds of warm cloth, and other articles made of pure wool or of mixture of wool and cotton, namdas and prepared wool of all kinds                                                                                                                                                                                                                                                                      | 3 0 0           |
| 9                                                         | Fire-works . . . . .                                                                                                                                                                                                                                                                                                                                                                                              | 0 8 0              | 4                                          | (a) All kinds of silks and articles made thereof, silk cloth of all kinds such as gulbadan, doshala, kanawos, garbi, kalabattu, silma satara, tinsel silver lace, real or imitation embroidered goods and yarn real, gota kanari, rilgola, silk, tassar and silk gola, gold threads, silken and embroidered fits, all kinds of cloth and other articles made of tassar, silk or mixture of silk and cotton or of silk and wool, all kinds of velvet, tassar yarn and tassar cloth and clothes, China silk cloth and clothes.               | 3 0 0           |
| 10                                                        | Electric fans and electrical goods of all kinds and their component parts.                                                                                                                                                                                                                                                                                                                                        | 2 8 0              | (b)                                        | Velveteen . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1 0 0           |
| CLASS IV.—Articles used in the construction of buildings. |                                                                                                                                                                                                                                                                                                                                                                                                                   |                    | (c)                                        | Artificial silk . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0 12 0          |
| 1                                                         | Wood excluding planks used in buildings, such as deodar, chil, anandar, shisham, sharin, teak, sal, tun, kail, sleepers of all kinds, bamboos, logs, kahu, and kahu sticks, rafters and beams.                                                                                                                                                                                                                    | 0 1 0              | 5                                          | Munj and wan . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0 2 0           |
| 2                                                         | (a) Windows, doors, frames, planks, ventilators and all other articles made of wood not other wise included in this schedule.                                                                                                                                                                                                                                                                                     | 0 3 0              | 6                                          | (a) Articles made of munj and wan, including trangars, their ropes and strings except munj-mat.                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0 3 0           |
|                                                           | (b) Wooden tables, chairs, and all other articles of woodwork, furniture, sital . . . . .                                                                                                                                                                                                                                                                                                                         | 1 0 0              | (b)                                        | Munj-mat . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0 5 0           |
|                                                           | (c) Charpoys of all kinds and parts of charpoys (seru, bahin and pawas).                                                                                                                                                                                                                                                                                                                                          | 0 8 0              | 7                                          | Raw wool . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0 1 0           |
| 3                                                         | (a) Bricks not otherwise included in this schedule, fire-bricks, tiles, excluding glazed tiles, pucca earthen pipes, stoneware and pipes and other articles of stone not otherwise included in this schedule, bairi, stone, limestone, lime, kharia mitti, geri, reeds, mats thatching, grass, chicks, sar, sarkana, bhutra, patha, date-leaves, other fibres and articles made thereof, including basket of lai. | 0 0 3              |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                 |
|                                                           | (b) Bricks, kishti, khangri, bhatiwal, bricks, and stone ballast and surkhi.                                                                                                                                                                                                                                                                                                                                      | 0 0 1              |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                 |

| Serial No.             | Description of Articles                                                                                                                                                                                                                                                                                                                                                                                                                                 | Rate per maund | Serial No.             | Description of Articles                                                                                                                                                                                                                                                     | Rate per maund         |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Rs. A. P.      |                        |                                                                                                                                                                                                                                                                             | Rs. A. P.              |
| 8                      | Hemp and jute and articles made therefrom including twine.                                                                                                                                                                                                                                                                                                                                                                                              | 0 8 0          | 2                      | (a) Leather . . . . .                                                                                                                                                                                                                                                       | 0 4 0*                 |
| 9                      | All articles made of cotton, cloth and clothes of all kinds not otherwise provided in this schedule, durris, carpets, tents, canvas, waterproof, oil cloth, lace fits not otherwise included in this schedule, wearing apparel, drapery millinery, hosiery, haberdashery, articles of maniani not otherwise included in the schedule, nawar, cotton ropes and threads of all kinds of sut (cotton yard), twisted or untwisted, coloured and uncoloured. | 0 12 0         |                        | (b) Shoes and boots, slippers, saddlery, and harness and articles made of leather.                                                                                                                                                                                          | 3 0 0                  |
|                        | (b) Second-hand wearing apparels . . . .                                                                                                                                                                                                                                                                                                                                                                                                                | 0 6 0          |                        | (c) Old articles of leather . . . . .                                                                                                                                                                                                                                       | 0 8 0                  |
|                        | (c) Bags . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0 2 0          | 3                      | Raw, hides and skins . . . . .                                                                                                                                                                                                                                              | 0 1 0                  |
| 10                     | Khadar of all kinds and articles made thereof.                                                                                                                                                                                                                                                                                                                                                                                                          | 0 6 0          | 4                      | Paste and mill boards and waste paper . .                                                                                                                                                                                                                                   | 0 2 0                  |
| 11                     | Empty gunny bags and tats . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                     | 0 2 0          | 5                      | Ivory and all articles made wholly or partly of ivory.                                                                                                                                                                                                                      | 4 0 0                  |
| CLASS VIII.—Metals     |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                | 6                      | (a) Carriages, tongas, tum-tums, phaetons and other vehicles not otherwise included in this schedule.                                                                                                                                                                       | 2 0 0                  |
| 1                      | All kinds of articles made wholly or partly of steel or iron not otherwise specified in this schedule, such as knives, scissors, razors.                                                                                                                                                                                                                                                                                                                | 2 0 0          |                        | (b) Motor-Cars and lorries. . . . .                                                                                                                                                                                                                                         | 20 0 0<br>per vehicle. |
| 2                      | Iron and articles made of iron not otherwise specified in this schedule, such as iron sheets and bars, sarias of all kinds, iron nuts, hinges, screws, bolts, locks, nails, kahis, ramhas, old articles made of brass, copper, iron, kansi, zinc, kali, lead and aluminium.                                                                                                                                                                             | 0 6 0          |                        | (c) Motor-cycle. . . . .                                                                                                                                                                                                                                                    | 10 0 0<br>per cycle.   |
| 3                      | Tin and articles made thereof . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                 | 0 8 0          |                        | (d) Bicycle, tricycle and component parts thereof, other than those made of rubber.                                                                                                                                                                                         | 2 8 0                  |
| 4                      | (a) All other metals and new articles made wholly or partly thereof not otherwise included in this schedule, such as brass, copper, kansi, zinc, kali, lead, Muradabad utensils, aluminium sheets and all articles made of aluminium.                                                                                                                                                                                                                   | 2 0 0          |                        | (e) Parts of bicycle and tricycles made of rubber.                                                                                                                                                                                                                          | 1 0 0                  |
|                        | (b) German silver and articles made wholly or partly thereof.                                                                                                                                                                                                                                                                                                                                                                                           | 2 0 0          |                        | (f) Perambulators, jinrick-shaws and wheel barrows and component parts thereof.                                                                                                                                                                                             | 5 0 0                  |
| 5                      | Iron hoops, scrap and pig iron and old tin .                                                                                                                                                                                                                                                                                                                                                                                                            | 0 2 0          |                        | (g) Hand-carts and other loading carts, including trucks, gaddas, and their component parts.                                                                                                                                                                                | 0 4 0                  |
| 6                      | Gold and silver, jewellery and ornaments articles made wholly or partly of gold or silver.                                                                                                                                                                                                                                                                                                                                                              | 20 0 0         | 7                      | (a) Clocks, time-pieces, and component parts thereof, educational, drawing, scientific, telephonic, surveying, dental and opticle apparatus instruments, appliances and parts thereof, and all other instruments and parts thereof not otherwise included in this schedule. | 5 0 0                  |
| 7                      | (a) Machinery worked by manual power including sewing machine.                                                                                                                                                                                                                                                                                                                                                                                          | 0 4 0          |                        | (b) Watches and parts thereof . . . . .                                                                                                                                                                                                                                     | 8 0 0                  |
|                        | (b) Machinery worked by animal power . .                                                                                                                                                                                                                                                                                                                                                                                                                | 0 3 0          | 8                      | Harmoniums, pianos, gramophones, musical instruments of all kinds and their component parts, plates of gramophones, also photographic apparatus of all kinds, including articles used in photography, and typewriters.                                                      | 3 8 0                  |
|                        | (c) Machinery worked by steam or electric power.                                                                                                                                                                                                                                                                                                                                                                                                        | 0 1 6          | 9                      | (a) All kinds of colours and dyes, wet or dry including kirmitch (or dyeing silk)                                                                                                                                                                                           | 0 12 0                 |
| CLASS IX—Miscellaneous |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |                        | (b) Indigo . . . . .                                                                                                                                                                                                                                                        | 0 12 0                 |
| 1                      | (a) Crokery, glass, glass-ware and all articles made wholly or partly of China or glass, and stationery, including litho-graphic stones, slates, slate pencils, chalk sticks, sealing wax and other country wax.                                                                                                                                                                                                                                        | 1 4 0          |                        | (c) Majith colour (slazine) wet and dry . .                                                                                                                                                                                                                                 | 0 8 0                  |
|                        | (b) Articles of all sports and games, rubbers, articles made wholly or partly of rubber, toys of all materials and descriptions, including toy, books also bottles, phials, smoking pipes, coloured papers used in decoration, labels, notices, calendars, leaflets, boot polish and brushes.                                                                                                                                                           | 1 0 0          |                        | (d) Indigo-dust. . . . .                                                                                                                                                                                                                                                    | 0 8 0                  |
|                        | (c) Umbrellas and hand sticks . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                 | 1 0 0          |                        | (e) Bark of kikar tree. . . . .                                                                                                                                                                                                                                             | 0 0 6                  |
|                        | (d) Cane, pictures, including frames and films.                                                                                                                                                                                                                                                                                                                                                                                                         | 0 8 0          | (No. 123/11/G/C&L/47). |                                                                                                                                                                                                                                                                             |                        |

**No. 863.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (II of 1924), the Cantonment Board of Multan, with the previous sanction of the Central Government, hereby imposes with effect from the 1st April 1947, a surcharge of 50 per cent. on the rates of octroi detailed in the Schedule annexed to the notification of the Government of India in the Defence Department, No. 862, dated the 1st April 1947.

Provided that no surcharge shall be leviable on ground-nuts, vegetable ghee, opium, charas, bhang, country and foreign liquor, petroleum including petrol, mineral and kerosene oils, machinery worked by manual power, motor-cars, motor lorries, and motor cycles, as the Cantonment Board is levying the maximum prescribed octroi rates on these articles.

(No. 123/11/G/1/C&L/47).  
A. D. F. DUNDAS, Secy.